a headstock provided on said fixed bed, wherein a workpiece disposed in said headstock is subjected to a cutting process by moving at least one of said at least one carriage and said at least one tool post relative to the workpiece; and

a headstock base having said headstock disposed thereon, the headstock base being structured and arranged so as to be movable between a workpiece machining position where the workpiece can be machined at a second side of said fixed bed and a workpiece loading and unloading position where the workpiece can be loaded and unloaded adjacent the first side of said fixed bed. --

-- 3. (Amended) The machine tool according to claim 2, wherein said fixed bed further comprises a tunnel formed therein, the tunnel communicating with said chip collecting opening and extending rearwardly away from the first side of said fixed bed, whereby chips that have fallen into said chip collecting opening can be collected through the tunnel. --

-- 6. (Amended) The machine tool according to claim 5, wherein said fixed bed further comprises a tunnel formed therein, the tunnel communicating with said chip collecting opening and

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extending rearwardly away from the first side of said fixed bed, whereby chips that have fallen into said chip collecting opening can be collected through the tunnel.

↑ (Amended) A machine tool comprising:

a fixed bed;

a pair of tool posts mounted on a first side of said fixed bed, wherein each of said tool posts being mounted on a carriage;

a headstock provided on said fixed bed, wherein a workpiece disposed in said headstock is subjected to a cutting process by moving at least one of said carriage and said tool posts relative to the workpiece; and

a headstock base having said headstock disposed thereon, the headstock base being structured and arranged so as to be movable between a workpiece machining position where the workpiece can be machined at a first side of said fixed bed and a workpiece loading and unloading position where the workpiece can be loaded and unloaded adjacent the first side of said fixed bed. --

-- 10. (Amended) The machine tool according to claim 9, wherein said fixed bed further comprises a tunnel formed therein,

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the tunnel communicating with said chip collecting opening and extending rearwardly away from the first side of said fixed bed, whereby chips that have fallen into said chip collecting opening can be collected through the tunnel.

1\(\). (Amended) A machine tool comprising:

a fixed bed;

a pair of tool posts mounted on a first side of said fixed bed, wherein each of said tool posts being mounted on a respective carriage;

a headstock provided on said fixed bed, wherein a workpiece disposed in said headstock is subjected to a cutting process by moving at least one of said carriage and said tool posts relative to the workpiece;

a headstock base having said headstock disposed thereon, the headstock base being structured and arranged so as to be movable between a workpiece machining position where the workpiece can be machined at a second side of said fixed bed and a workpiece loading and unloading position where the workpiece can be loaded and unloaded adjacent the first side of said fixed bed;

between said respective carriages and said headstock and being open when said headstock is positioned in the workpiece machining position and being closed when said headstock is positioned in the workpiece loading and unloading position; and said fixed bed includes a tunnel formed therein, the tunnel communicating with said chip collecting opening and extends rearwardly away from the first side of said fixed bed, whereby chips that have fallen into said chip collecting opening can be collected through the tunnel. --

Please add the following new claim 12 as follows:

-- 12. (New) A machine tool comprising:

a fixed bed;

a pair of tool posts mounted on a first side of said fixed bed, wherein each of said tool posts being mounted on a respective carriage;

a headstock provided on a headstock base, said headstock base being disposed on said fixed bed, whereby a workpiece disposed in said headstock can be subjected to a cutting process

by moving at least one of said respective carriages and said tool posts relative to the workpiece;

said headstock being structured and arranged so as to be movable between a workpiece machining position where the workpiece can be machined at a second side of said fixed bed and a workpiece loading and unloading position where the workpiece can be loaded and unloaded adjacent the first side of said fixed bed;

a chip collecting opening being disposed in said fixed bed between said respective carriages and said headstock and being open when said headstock is positioned in the workpiece machining position and being closed when said headstock is positioned in the workpiece loading and unloading position; and

said fixed bed includes a tunnel formed therein, the tunnel communicating with said chip collecting opening and extending rearwardly away from the first side of said fixed bed, whereby chips that have fallen into said chip collecting opening can be collected through the tunnel. --